

Exhibit

46

REQUESTED BY: MORRISEY, DEBORAH

O F F I C I A L U S E O N L Y

DEPARTMENT OF HOMELAND SECURITY ICE		TECS ACCESS CODE 3	
R E P O R T O F I N V E S T I G A T I O N		PAGE 1	
		CASE NUMBER MI02PR07MI0018	
TITLE: TEODORO NGUEMA OBIANG			
CASE STATUS: INTERIM RPT			
REPORT DATE 042808	DATE ASSIGNED 111506	PROGRAM CODE YA1	REPORT NO. 026
RELATED CASE NUMBERS:			
COLLATERAL REQ:			
TYPE OF REPORT: INVESTIGATIVE FINDINGS			
TOPIC: ANALYSIS OF MICHAEL BERGER CITIBANK ACCOUNTS.			

SYNOPSIS:

The U.S. Immigration and Customs Enforcement (ICE), Special Agent in Charge, Miami, Florida (SAC/Miami), Foreign Corruption Investigations Group is conducting an investigation pertaining to the financial activities of Teodoro Nguema OBIANG (REDACTED) a.k.a. "Teodorin". It is alleged that OBIANG is using proceeds of foreign public corruption to acquire high valued assets within the United States. ICE SAC/Miami agents are currently attempting to identify any criminal violations and assets related to OBIANG and his associates.

The following report of investigation will document information provided by Citibank N.A. related to Michael Jay BERGER (attorney for Teodoro OBIANG) and Teodoro OBIANG.

DISTRIBUTION: SACMI	SIGNATURE: _____	
	ALMEIDA	COLBERD SENIOR SPEC AGENT
	APPROVED: _____	
	RUTHERFORD	ROBERT N OI GRP SUPERVISOR
	ORIGIN OFFICE: MI MIAMI, FL - SAC	TELEPHONE: 305 597 6000
		TYPIST: ALMEIDA

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C O N T I N U A T I O N

CASE NUMBER MI02PR07MI0018

REPORT NUMBER: 026

CASE PROGRAM CODES:

YA1 Financial Other/Corn 7H0 FOREIGN CORRUPTION

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DETAILS OF INVESTIGATION:

Michael Jay BERGER (DOB: [REDACTED]) is currently employed as an attorney for Teodoro OBIANG in the United States. Internet records reveal that BERGER owns a law firm located at 9454 Wilshire Blvd, 6th Floor, Beverly Hills, California, 90212 and specializes in bankruptcy law. BERGER is registered with the California State Bar (Bar # 100291) and was admitted to the California Bar on December 1, 1981.

Bank records received from Citibank N.A. reflect that BERGER currently has three accounts at Citibank identified as follows:

- * Unlimited Horizon, Inc. (CB Streamlined Checking account [REDACTED])
- * Client Trust account (in the name of Law Offices of Michael BERGER account # 202018875)
- * Michael Berger checking account (EZ Checking account # [REDACTED])

Unlimited Horizon, Inc. account # [REDACTED]

The "Citibusiness Account Agreement" used to establish this account reflects that it was opened on June 25, 2007 with a check for \$5,000 (Check #2644) from the Bank of America client trust account identified above. Berger is identified as the sole signer on this account, (provided California driver's license #N5574788 and Visa Credit card # [REDACTED] as identification). The agreement further identifies the business entity as an "S-Corporation" located at 9454 Wilshire Blvd, Suite 625, Beverly Hills, CA 90212, reflecting an annual sales of \$400,000 and an incorporation date of 10/27/2005.

The "Citibusiness Deposit Account Application" identifies Berger as the sole employee, providing "Legal/Accounting Service" with an annual Net Profit of \$100,000 and lists the company's main suppliers as "Beverly Wilshire Investment Company (Phone # 310-274-9826) and "Georgeann Nicol" (Phone # 323-839-1568).

The following suspicious wire transfer deposits were previously identified (refer to ROI#025) as received into Michael BERGER's client trust account held at Bank of America (account [REDACTED]) and are suspected of originating from Teodoro OBIANG:

7/26/07 Wire Transfer Deposit \$199,948.82

NOTE: Wire transfer records reflect that this transaction originated from "CCEI Bank GE", Calle Presidente Nasser, Malabo EG from an originator identified as "Socage", Bata, EG. According to Bank of America representatives, Socage is the name of the account holder and reference number

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identified as H01707266115001, may refer to the account number funds were located in.

8/16/07 Wire Transfer Deposit \$199,933.45

NOTE: Wire transfer records reflect that this transaction also originated from Bata, EG and referenced "Somagui" along with the number 0018285100186 under the originator filed.

It is believed that from June 2007 through August 2007, BERGER utilized this account to receive wire transfers from OBIANG and pay for personal expenses accrued by OBIANG in the United States. It is further suspected that BERGER utilized this account to startup UNLIMITED HORIZON INC, (UHI) at Citibank N.A. Prior reports of investigation document the suspicious activities of UHI, which is a suspected shell corporation, created by BERGER for OBIANG. During this time, the following transactions were completed in connection with UNLIMITED HORIZON INC, through the Bank of America attorney client trust account # 1[REDACTED]:

6/22/07 Check # 2644 \$5,000

NOTE: Paid to the order of "Unlimited Horizon, Inc." Check memo section has hand written notation "Open account @ Citibank." Additionally, the back of the paid bank check reflects that on 6/25/07 @ 1653 hours, this check was deposited into account # [REDACTED]

6/27/07 Check # 2657 \$25,000

NOTE: Paid to the order of "Cash." Memo section reflects "UHI."

7/10/07 Check # 2701 \$100,000

NOTE: Paid to the order of "Cash." Memo section reflects for: "Cashier's Check Unlimited Horizon, Inc."

7/20/07 Check # 2681 \$8,727.55

NOTE: Paid to the order of "Cash." Memo section reflects for: "Cashier's Check for Unlimited Horizon."

7/26/07 Check # 2682 \$199,948.82

NOTE: Paid to the order of "Cash." Memo section reflects for: "for cashier's check for client."

8/16/07 Check # 2723 \$199,908.45

NOTE: Paid to the order of "Cash." Memo section reflects for: "Unlimited Horizon, Inc. cashier's check."

Additionally, the review of the below noted Cashier's Checks reflected the following:

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6/27/07 Cashier's Check # 2024379061\$25,000
NOTE: Paid to the order of "Unlimited Horizon, Inc," "Purchaser: Michael Berger." The back of the cashed check reflects that on 6/28/07 @ 1634 hours, this check was deposited into account [REDACTED] 8867.

7/10/07 Cashier's Check # 2024379301\$100,000
NOTE: Paid to the order of "Unlimited Horizon, Inc," "Purchaser: Michael Berger." The back of the cashed check reflects that on 7/10/07 @ 1700 hours, this check was deposited into account [REDACTED] 8867.

7/20/07 Cashier's Check # 2024379499\$8,727.55
NOTE: Paid to the order of "Unlimited Horizon, Inc," "Purchaser: Michael Jay Berger." The back of the cashed check reflects that on 7/20/07 @ 1757 hours, this check was deposited into account [REDACTED] 8867.

7/27/07 Cashier's Check # 2024379602\$199,948.82
NOTE: Paid to the order of "Unlimited Horizon, Inc" and having the name Michael Berger printed below as in the other four cashier's checks noted, without the word "Purchaser" printed in this particular instance as in the other noted checks. The back of the cashed check reflects that on 7/27/07 @ 1232 hours, this check was deposited into account [REDACTED] 8867.

8/16/07 Cashier's Check # 2024379602\$199,908.45
NOTE: Paid to the order of "Unlimited Horizon, Inc," "Purchaser: Law Offices of Michael J. Berger." The back of the cashed check reflects that on 8/17/07 @ 1023 hours, this check was deposited into account [REDACTED] 8867.

In addition to the above noted transactions, Citibank bank records reflect the following transactions associated with the Unlimited Horizon account (Citibank account # 202018867):

9/11/07 Cahier's Check # 401207181\$199,934.10
NOTE: Paid to the order of "Unlimited Horizon, Inc," "Purchaser: Law Offices of Michael J. Berger." The back of the cashed check reflects that on 9/11/07 @ 1706 hours, this check was deposited into account [REDACTED] 8867.

10/12/07 Cahier's Check # 419262131\$199,896.82
NOTE: Paid to the order of "Unlimited Horizon, Inc," "Purchaser: Michael Jay Berger." Bank records indicate that on 10/12/07 @ 1753 hours, this check was deposited into account [REDACTED] 8867.

11/9/07 Cahier's Check # 419262439\$169,143.26
NOTE: Paid to the order of "Unlimited Horizon Inc," "Purchaser: Michael Berger Trust Account." Bank records indicate that on 11/09/07 @ 1804 hours, this

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check was deposited into account [REDACTED] 8867.

12/14/07 Cahier's Check # 419262724\$230,687.84

NOTE: Paid to the order of "Unlimited Horizon Inc," "Purchaser: Michael Jay Berger." Bank records indicate that on 12/14/07 @ 1755 hours, this check was deposited into account [REDACTED] 8867.

BERGER transferred a total of \$1,333,246.84 to the Unlimited Horizon account from the Bank of America client trust account via the above noted cashier's checks. Checks drawn on this account indicate that Berger used funds from this account to pay for OBIANG related expenses (i.e. Malibu residence, security details, attorney fees, etc.) as indicated in the memo field of numerous/reoccurring checks noting Sweetwater Malibu and/or Teodoro OBIANG.

Law Offices of Michael Berger Attorney Trust account [REDACTED] 8875

The "CitiEscrow Control Account Application" identifies Berger as president and sole signer on this account. The business is described as "Legal Services", lists three employees with an annual sales of \$480,000 and \$120,000 in net profits. Business is recorded as being established since August 1, 1985. Account reflects that it was opened on June 26, 2007 with a \$1,000 check (#2630) from the Bank of America client trust account identified above (account # [REDACTED] 9603).

NOTE: Several checks were made from this account into Michael BERGER's personal Citibank EZ Checking Account # [REDACTED] 3872 between September 11, 2007 and March 19, 2008 totaling approximately \$507,000.

Michael Berger EZ Checking account # [REDACTED] 3872

The "EZ Checking" signature card identifies Michael J. BERGER (Tax ID# [REDACTED] 8750) as the sole signator on the account. The account was opened on September 11, 2007 and identifies BERGER's address as 7566 Mulholland Drive, Los Angeles, CA 90046.

NOTE: Bank records identified a wire transfer from Michael Berger's EZ Checking account on March 20, 2008 in the amount of \$293,155.28 to Washington Mutual bank account [REDACTED] 1375 (received on March 21, 2008). This account information also reflects a Citibank "Official Check" (Check #310238361) dated March 19, 2008 in the amount of \$293,053.24 made out to Washington Mutual for "Payoff of WAMU Home Loan # [REDACTED] 8862."

Additionally, Citibank identified a wire transfer with Global ID#S0771000889401 made in the name of "Teodoro Obiang Bibang" on April 10, 2007 in the amount of \$1,173.29. The wire transfer identifies the following

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information:

Sender Reference: 2007041000073018

Originator:

ID: X 0003644100330

Name: GEPETROL

Address: C/3 Agosto

Malabo/Equatorial Guinea

Originator Bank:

ID: S RUBBFRPP

Name: SRUBBFRPP

DEBITED PARTY:

ID: D 10950886

Name: FORTIS BANK

Address: FORMERLY GENERALE BANK

MONTAGNE DU PARC 3

"B 1000 BRUSSELS, BELGIUM"

Beneficiary:

ID: X 004805000475521

Name: TEODORO OBIANG BIBANG

Address: South Africa

Beneficiary Bank:

ID: D 36047847

Name: THE STANDRAD BANK OF SOUTH AFRICA

Address: P.O. Box 8288

Johannesburg 2000

South Africa

This investigation continues.

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